MESSAGE NO: 7036208 MESSAGE DATE: 02/05/2007

MESSAGE STATUS: Active CATEGORY: Antidumping

TYPE: LIQ-Liquidation PUBLIC V NON-PUBLIC

SUB-TYPE:

FR CITE: FR CITE DATE:

REFERENCE MESSAGE #

(s):

CASE #(s): A-588-850

EFFECTIVE DATE: COURT CASE #:

PERIOD OF REVIEW: TO

PERIOD COVERED: 06/01/2005 TO 05/31/2006

 Notice of Lifting of Suspension Date:

TO: { Directors Of Field Operations, Port Directors }

FROM: { Director AD/CVD & Revenue Policy & Programs }

RE: LIQ. INST. FOR THE RESCISSION OF ADMIN. REVIEW OF ADD ORDER-CERTAIN LARGE DIAMETER CARBON & ALLOY SEAMLESS STD,LINE,& PRESSURE PIPE FROM JP(A-588-850-000/001/003)

MESSAGE NO: 7036208 DATE: 02 05 2007

CATEGORY: ADA TYPE: LIQ

REFERENCE: REFERENCE DATE:

CASES: A - 588 - 850 - -

- - -

- - -

PERIOD COVERED: 06 01 2005 TO 05 31 2006

LIQ SUSPENSION DATE:

TO: DIRECTORS OF FIELD OPERATIONS PORT DIRECTORS

FROM: DIRECTOR, SPECIAL ENFORCEMENT

RE: LIQ. INST. FOR THE RESCISSION OF ADMIN. REVIEW OF ADD ORDER-CERTAIN LARGE DIAMETER CARBON & ALLOY SEAMLESS STD,LINE,& PRESSURE PIPE FROM JP(A-588-850-000/001/003)

1. THE ADMINISTRATIVE REVIEW OF THE ANTIDUMPING DUTY ORDER ON CERTAIN LARGE DIAMETER CARBON AND ALLOY SEAMLESS STANDARD, LINE, AND PRESSURE PIPE FROM JAPAN A-588-850, COVERING THE PERIOD 06/01/2005 THROUGH 05/31/2006 HAS BEEN RESCINDED FOR ALL FIRMS (SEE BELOW). YOU ARE TO ASSESS ANTIDUMPING DUTIES ON THIS MERCHANDISE ENTERED, OR WITHDRAWN FROM WAREHOUSE, FOR CONSUMPTION DURING THE PERIOD 06/01/2005 THROUGH 05/31/2006 AT THE CASH DEPOSIT OR BONDING RATE REQUIRED AT THE TIME OF ENTRY.

Message Date: 02/05/2007 Message Number: 7036208 Page 2 of 5

LIQUIDATE ALL ENTRIES FOR THE FOLLOWING FIRMS:

JFE STEEL CORPORATION

NIPPON STEEL CORPORATION (A-588-850-001)

NKK TUBES

SUMITOMO METAL INDUSTRIES, LTD. (A-588-850-003)

- 2. NOTICE OF THE LIFTING OF SUSPENSION OF LIQUIDATION OF ENTRIES OF THE MERCHANDISE FOR THE PERIOD LISTED ABOVE OCCURRED WITH THE PUBLICATION OF THE NOTICE OF RESCISSION OF THE ADMINISTRATIVE REVIEW (71 FR 76976, 12/22/2006). YOU SHALL CONTINUE TO COLLECT CASH DEPOSITS OF ESTIMATED ANTIDUMPING DUTIES FOR THE MERCHANDISE AT THE CURRENT RATES.
- 3. THE ASSESSMENT OF ANTIDUMPING DUTIES BY CUSTOMS AND BORDER PROTECTION ON ENTRIES OF THIS MERCHANDISE IS SUBJECT TO THE PROVISIONS OF SECTION 778 OF THE TARIFF ACT OF 1930. SECTION 778 REQUIRES THAT CBP PAY INTEREST ON OVERPAYMENTS OR ASSESS INTEREST ON UNDER PAYMENTS, OF THE REQUIRED AMOUNTS DEPOSITED AS

ESTIMATED ANTIDUMPING DUTIES. THE INTEREST PROVISIONS ARE NOT APPLICABLE TO CASH OR BONDS POSTED AS ESTIMATED ANTIDUMPING DUTIES BEFORE THE DATE OF PUBLICATION OF THE ANTIDUMPING DUTY ORDER. INTEREST SHALL BE CALCULATED FROM THE DATE OF PAYMENT OF ESTIMATED ANTIDUMPING DUTIES THROUGH THE DATE OF LIQUIDATION. THE RATE AT WHICH SUCH INTEREST IS PAYABLE IS THE RATE IN EFFECT UNDER SECTION 6621 OF THE INTERNAL REVENUE CODE OF 1954 FOR SUCH PERIOD.

4. UPON ASSESSMENT OF ANTIDUMPING DUTIES, CBP SHOULD REQUIRE THAT THE IMPORTER PROVIDE A REIMBURSEMENT STATEMENT AS DESCRIBED IN SECTION 351.402(f)(2) OF THE COMMERCE DEPARTMENT REGULATIONS. THE IMPORTER SHOULD PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO

LIQUIDATION OF THE ENTRY. IF THE IMPORTER CERTIFIES THAT IT HAS

AN AGREEMENT WITH THE EXPORTER TO BE REIMBURSED ANTIDUMPING

DUTIES, CBP SHOULD DOUBLE THE ANTIDUMPING DUTIES IN ACCORDANCE

Message Date: 02/05/2007 Message Number: 7036208 Page 3 of 5

WITH THE ABOVE-REFERENCED REGULATION. ADDITIONALLY, IF THE IMPORTER DOES NOT PROVIDE THE REIMBURSEMENT STATEMENT PRIOR TO LIQUIDATION, CBP SHOULD PRESUME REIMBURSEMENT AND DOUBLE THE ANTIDUMPING DUTIES DUE.

- 5. IF THERE ARE ANY QUESTIONS REGARDING THIS MATTER BY CBP OFFICERS, THE IMPORTING PUBLIC OR INTERESTED PARTIES, PLEASE CONTACT DAVINA HASHMI OR RON TRENTHAM AT OFFICE OF AD/CVD ENFORCEMENT, IMPORT ADMINISTRATION, INTERNATIONAL TRADE ADMINISTRATION, U.S. DEPARTMENT OF COMMERCE, AT (202) 482-0984 OR (202) 482-3577 RESPECTIVELY (GENERATED BY O1: SJL).
- 6. THERE ARE NO RESTRICTIONS ON THE RELEASE OF THIS INFORMATION.

CATHY SAUCEDA

Message Date: 02/05/2007 Message Number: 7036208 Page 4 of 5

Company Details

*Party Indicator Value:

I = Importer, M = Manufacturer, E = Exporter, S = Sold To Party

Message Date: 02/05/2007 Message Number: 7036208 Page 5 of 5